

PROSSER SCHOOL DISTRICT No. 116
Benton County, Washington
September 1, 1992 Through August 31, 1994

Schedule Of Findings

1. The District Should Keep Documentation To Support Student Enrollment Counts

The district was not able to provide us with adequate documentation to support the student enrollment counts reported to the office of Superintendent of Public Instruction (SPI) during the fiscal years 1992-93 and 1993-94. Two of the five schools were selected for testing (Keene-Riverview and Prosser Heights Elementary) and these schools were unable to provide support for the enrollment reported to the district office.

Chapter 392-121 *Washington Administrative Code* (WAC) includes the applicable reporting requirement for student enrollment. WAC 392-121-011(7) states:

School districts shall have available upon request by the superintendent of public instruction and for audit purpose, such documentation as necessary to support all data reported to the superintendent of public instruction pursuant to this chapter.

The lack of adequate documentation to support the student enrollment report could jeopardize the district's funding through the state apportionment process.

The district switched from a manual to a computerized enrollment system. Updating the computerized system causes the historical information to be lost. District personnel were unaware that support for enrollment counts must be kept for each month reported to SPI.

We recommend the district maintain documentation to support the monthly enrollment reports and keep this information readily available. We further recommend the district contact SPI and make inquiry as to what corrective action, if any, should be taken for the two years under audit.

2. Expenditures Of The School District Should Be Limited To Appropriations

Expenditures of the Prosser School District ASB Fund exceeded appropriations in both fiscal year 1992-93 and 1993-94. The budgets were exceeded by \$15,957 and \$67,409, respectively.

These excess expenditures are contrary to the limitations contained in RCW 28A.505.150 which states in part:

Total budgeted expenditures for each fund as adopted in the budget of a school district shall constitute the appropriations of the district for the ensuing fiscal year and the board of directors shall be limited in the incurring of expenditures to the grand total of such appropriations. The board of directors shall incur no expenditures for any purpose in excess of the appropriation for each fund

The 1992-93 ASB actual expenditures exceeded budgeted expenditures by \$67,409. A budget extension was prepared, but due to an error in calculation the amount did not have sufficient capacity to cover the expenditures. As a result, the Superintendent of Public Instruction (SPI) did not approve this extension. The 1993-94 ASB budget was exceeded by \$15,957. The district originally submitted a budget extension for \$371,468. However, SPI reduced the extension by \$25,827, the amount the district was over budget at the time of the extension. The district was not aware of the change until after the deadline for budget extensions had passed.

We recommend that, in the future, Prosser School District officials closely monitor the budget and make necessary budget amendments.